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SEKH
District



**2020/21 Medium Term Revenue and Expenditure Framework (MTREF)
Policy Review**

FINAL ASSET MANAGEMENT POLICY VERSION 3

MAY 2020

**THIS POLICY HAS BEEN APPROVED BY THE SDM COUNCIL IN COUNCIL
RESOLUTION.....DATED...MAY 2020.**

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

1. INTRODUCTION

This policy is a budget-related policy within the definition of such policies contained in Section 1 of the MFMA. This policy must therefore be reviewed, and revised if necessary, as part of each annual budget process/cycle.

2. OBJECTIVES

- ❖ To ensure the effective and efficient control, utilization, safeguarding and management of Sekhukhune District Municipality's property, plant and equipment;
- ❖ To ensure that asset managers are aware of their responsibilities in regards to property, plant and equipment;
- ❖ To set out the standards of physical management, recording and internal controls to ensure property, plant and equipment are safeguarded against loss or utilization
- ❖ To specify the process required before expenditure on property, plant and equipment occurs;
- ❖ To prescribe the accounting treatment of property, plant and equipment in Sekhukhune District Municipality including:
 - The criteria to be met before expenditure can be capitalized as an item of property, plants and equipment,
 - The criteria for determining the initial cost of the different items of property, plant and equipment;
 - The method of calculating depreciation for different items of property, plant and equipment;
 - The criteria for capitalizing subsequent expenditure on property, plant and equipment; the policy for scraping and disposal of property, plant and equipment ; and
 - The classification of property, plant and equipment
- ❖ To ensure that the Municipality has:
 - consistent application of asset management;
 - implements accrual accounting;
 - complies with PFMA, MFMA, Treasury Regulation and some other legislation;
 - safeguards and controls the assets of the Municipality; and
 - optimize asset usage

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

- South African Institute of Chartered Accountants Statements
- Disaster Management Act, 2002
- National Water Act, 1998
- Water Service Act, 1997
- Municipal Systems Act, 2000
- Municipal Structures Act, 1998
- Municipal Asset Transfer Regulations

4. DEFINITIONS

“Fixed Asset” – A fixed asset is defined in GRAP 17 as a tangible item of property, plant or equipment held by a municipality for use in the productions or supply of goods or services, for rental to others, or for administrative.

A fixed asset is thus an asset, either movable or immovable, under the control of the municipality, and from which the municipality reasonably expects to derive economic benefits, or reasonably expects to use in service delivery, over a period extending beyond one financial year. Purposes, and which is expected to be used during more than one reporting period (financial year).

To be recognized as a fixed asset, an asset must also meet the criteria referred to in parts 13, 14 and 15 below.

An asset held under a finance lease, shall be recognized as a fixed asset, as the municipality has control over such an asset even though it does not own the asset.

“Infrastructure Assets” – are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewerage purification and trunk mains, transport terminals and car parks.

“Community Assets” – are defined as any asset that contributes to the community’s well being. Examples are parks, libraries and fire stations.

“Heritage Assets” – are defined as culturally significant resources. Examples are works of art, historical buildings and statues.

“Investment properties” – *is property (land-building –or part of a building-or both)held (held by the owner or by lessee under the finance lease) to earn rentals or for the capital appreciation or both, rather than for*

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

“Cost of acquisition” – is all the costs incurred in bring an item of property, plant and equipment to the required condition of the depreciation and for its intended use.

“Depreciation” – is the cost of an asset, or other amount of an asset, or other amount substituted for cost in the financial statements, less its residual value.

“Depreciation amount” – is the cost of an asset, or other amount of an asset, or other amount substituted for cost in the financial statements, less its residual value.

“Fair Value” – is the amount for which an asset could be exchanged between knowledgeable willing parties in an arm’s length transaction.

“Financial asset register” – is the controlled register recording the financial and other key details for all municipal asset recognition in accordance with this policy.

“GAMAP” – stands for “generally accepted accounting standard”

“GRAP” – stands for “Generally Recognized Accounting Practice”

“Property, plant and equipment” – are tangible assets that:

- a) Are held by a municipality for use in the production of goods or supply for goods or services, for rental to others, for administrative purpose, and
- b) Are expected to be used during more than one period.

“Recognition” – is the process by which expenditure is included in the financial asset register as an asset.

“Residual value” – is the net amount that the municipality expects to obtain for an asset at the end of its useful life after deducting the expected costs of disposal.

“Useful life” – is either:

- a) The estimated period of time over which the future economic benefits or future service potential embodied in an asset are expected to be consumed by the municipality.
- b) The estimated total service potential expressed in terms of production or similar units that is expected to be obtained from the asset by the municipality.

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

- 5.4 Ensure that council assets are accounted for in accordance with generally recognised accounting practice (GRAP).
- 5.5 The systems, processes and registers required to substantiate the financial values of the municipalities assets are maintained at standards of generally recognized accounting practice (GRAP).
- 5.6 The chief financial officer may delegate or otherwise assign responsibility for performing these functions but they will remain accountable for ensuring these activities are performed.

6. ROLE OF ASSET MANAGER

- 6.1 Ensure that appropriate physical management and control systems are established and maintained for all assets in their area of responsibility.
- 6.2 The municipal resources assigned to them are utilized effectively, efficiently, economically and transparently.
- 6.3 Any unauthorized, irregular or fruitless or wasteful utilization and losses of assets resulting from criminal or negligent conduct are prevented.
- 6.4 The asset management system and controls can provide an accurate, reliable and up to date account of assets under their control.
- 6.5 The SDM should be able to justify that their asset plans, budgets and purchasing, maintenance and disposal decisions optimally achieve the municipality's strategic objectives.
- 6.6 The asset manager may delegate or otherwise assign responsibility for performing these functions but will remain accountable for ensuring these activities are performed.
- 6.7 Certify in writing at the end of each financial year-end, that he/she has assessed and identified impairment losses on all assets under his/her control.
- 6.8 Report in writing to the Chief Financial Officer the full facts in the event of an asset or attractive item being demolished, destroyed, and damaged or occurrence of any other event materially affecting its value.
- 6.9 Approve the temporary or permanent transfers of a movable asset between departments as determined in the "Powers of Delegation" of the municipality

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

❖ **Design**

Capacity
Condition Index (%) –
desired/designed Expected Useful life
Residual value

❖ **Accounting**

Historic cost
Revalued amount of fair
value Valuation date
Valuator
Replacement value
Depreciation method and rate
Security arrangements if secured to
debt Impairment Date
Impairment Amount

❖ **Disposal**

Date of disposal
Disposal price
Date retired from use

- 7.3. All heads of department under whose control any fixed asset falls shall promptly provide the Chief Financial Officer in writing with any information required to compile the fixed asset register, and shall promptly advise the Chief Financial Officer in writing of any material change which may occur in respect of such information.
- 7.4. A fixed asset shall be capitalized, that is, recorded in the fixed assets register, as soon as it is acquired. If the asset is constructed over a period of time, it shall be recorded as work-in-progress until it is available for use, where after it shall be appropriately capitalized as a fixed asset.
- 7.5. A fixed asset shall remain in the fixed assets register for as long as it is in physical existence. The fact that a fixed asset has been fully depreciated shall not in itself be a reason for writing-off such an asset.

8. CLASSIFICATION OF FIXED ASSETS

- 8.1. In compliance with the requirements of the GRAP 17, the Chief Financial Officer shall ensure that all fixed assets are classified under the following headings in the fixed assets register, and heads of departments shall in

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

- 9.6 If the council of the municipality resolves to construct or develop a property for future use as an investment property, such property shall in every respect be accounted for as an ordinary fixed asset until it is ready for its intended use – where after it shall be reclassified as an investment asset.

10. FIXED ASSETS TREATED AS INVENTORY

- 10.1 Any land or buildings owned or acquired by the municipality with the intention of selling such property in the ordinary course of business, or any land or buildings owned or acquired by the municipality with the intention of developing such property for the purpose of selling it in the ordinary course of business, plant and equipment or investment property in the municipality's statement of position.
- 10.2 Such inventories shall, be recorded in the fixed assets register in the same manner as other fixed assets, but a separate section of the fixed assets register shall be maintained for this purpose.

11. RECOGNITION OF HERITAGE ASSETS IN THE FIXED IN THE FIXED ASSETS REGISTER

- 11.1 If no original costs or fair values are available in the case of one or more or all heritage assets, the Chief Financial Officer may, if it is believed that the determination of a fair value for the assets in question will be a laborious or expensive undertaking, record such asset or assets in the fixed asset register without an indication of the costs or fair value concerned.
- 11.2 For balance sheet purposes, the existence of such heritage assets shall be disclosed by means of an appropriate note.

12 RECOGNITION OF ASSETS

- 12.1 Where a fixed asset is donated to the municipality, or a fixed asset is acquired by means of exchange of assets between the municipality and one or more other parties, the asset concerned shall be recorded in the fixed asset register at its fair value, as determined by the chief financial officer.

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

- 16.2 The Chief Financial Officer shall moreover ensure that the existence of items recorded on such stock sheets is verified from time to time, and at least two times in every financial year, and any amendments which are made to such stock sheets pursuant to such stock verifications shall be retained for audit purposes.

17 CAPITALISATION CRITERIA: INTANGIBLE ITEMS

- 17.1 No intangible item shall be recognized as a fixed asset, except that the Chief Financial Officer, acting in strict compliance with the criteria set out in GRAP 102 (dealing with research and development expenses) may recommend to the council that specific development costs be recognized as fixed assets.

18 CAPITALISATION CRITERIA: REINSTATEMENT, MAINTENANCE AND OTHER EXPENSES

- 18.1 Only expenses in the enhancement of a fixed asset (in the form of improved or increased services or benefits flowing from the use of such asset) or in the material extension of the useful operation life of a fixed asset shall be capitalized.
- 18.2 Expenses incurred in the maintenance or reinstatement of a fixed asset shall be considered as operating expenses incurred in ensuring that the useful operating life of the asset concerned is attained, and shall not be capitalized, irrespective of the quantum of the expenses concerned.
- 18.3 Expenses which are reasonably ancillary to the bringing into operation of a fixed asset may include but need not be limited to import duties, forward cover costs, transportation cost costs, installation, assembly and communication costs.
- 18.4 In the case of qualifying assets, as defined in the GRAP Standard on Borrowing and Financing Costs, applicable net borrowing and financing costs as set out in that Standard shall be capitalised as part of the cost of the assets concerned.

19 MAINTENANCE PLANS

- 19.1 Every head of department shall ensure that a maintenance plan in respect of every new infrastructure asset with a value of R100 000 (one hundred rand) or more is promptly prepared and submitted to the council of the municipality for approval.

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

- 22.4 However, depreciation shall initially be calculated from the day following the day in which a fixed asset is acquired or – in the case of construction works and plant and machinery – the day following the day in which the fixed asset is brought into use, until the end of the calendar month concerned. Thereafter, depreciation charges shall be calculated monthly.
- 22.5 Each head of department, acting in consultation with the Chief Financial Officer, shall ensure that reasonable budgetary provision is made annually for the depreciation of all applicable fixed assets controlled or used by the department in question or expected to be so controlled or used during the ensuing financial year.
- 22.6 The procedures to be followed in accounting and budgeting for the amortization of intangible assets shall be identical to those applying to the depreciation of other fixed assets.

23 RATE OF DEPRECIATION

- 23.1 The Chief Financial Officer shall assign a useful operating life to each depreciable asset recorded on the municipality's fixed asset register. In determining such a useful life the Chief Financial Officer shall adhere to the useful lives set out in the annexure to this policy.
- 23.2 In the case of a fixed asset which is not listed in this annexure, the Chief Financial Officer shall determine a useful operating life, if necessary in consultation with the head of department who shall control or use the fixed asset in question, and shall be guided in determining such useful life by the likely pattern in the asset's economic benefits or service potential will be consumed.

24 METHOD OF DEPRECIATION

- 24.1 The Chief Financial officer shall depreciate all depreciable assets on the straight-line method of depreciation over the assigned useful operating life of the asset in question, except as specifically identified in this policy.

25 AMENDMENT OF ASSET LIVES AND DIMINUTION IN THE VALUE OF FIXED ASSETS

- 25.1 Only the Chief Financial Officer may amend the useful operating life assigned to any fixed asset, and when any material amendment occurs the Chief Financial Officer shall inform the council of the municipality of such amendment.

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

- 26.3 The head of department concerned shall moreover undertake to provide such statistical information at the specific times stipulated by the Chief Financial Officer.
- 26.4 Where the Chief Financial Officer decides to employ the sum-of-units method of depreciation, and the requirements set out in the preceding paragraph have been adhered to, the Chief Financial Officer shall inform the council of the municipality of the decision in question.

27 CARRYING VALUES OF FIXED ASSETS

- 27.1 All fixed assets shall be carried in the fixed asset register, and appropriately recorded in the annual financial statements,
- 27.2 The only exceptions to this rule shall be revalued assets and fixed heritage assets in respect of which no value is recorded in the fixed asset register

28 REVALUATION OF FIXED ASSETS

- 28.1 All land and buildings are recorded in the municipality's fixed asset register shall be revalued with the adoption by the municipality of each new valuation roll (or, if the land and buildings concerned fall within the boundary of another municipality, with the adoption by such municipality of each new valuation roll).
- 28.2 The Chief Financial Officer shall adjust the carrying value of the land and buildings concerned to reflect in each instance the value of the fixed asset as recorded in the valuation roll, provided the Chief Financial Officer is satisfied that such value reflects the fair value of the fixed asset concerned.
- 28.3 The Chief Financial Officer shall also, where applicable, create a revaluation reserve for each fixed asset equal to the difference between the value as recorded in the valuation roll and the carrying value of the fixed asset before the adjustment in question.
- 28.4 The fixed asset concerned shall, in the case of buildings, thereafter be depreciated on the basis of its revalued amount, over its remaining useful operating life, and such increased depreciation expenses shall be budgeted for and debited against the appropriate line item in the department or vote controlling or using the fixed asset in question.
- 28.5 The Chief Financial Officer shall ensure that an amount equal to the difference between the new (enhanced) monthly depreciation expense and the depreciation expenses determined in respect of such fixed asset

SEKHUKHUNE DISTRICT MUNICIPALITY
ASSET MANAGEMENT POLICY

- 30.4 Once the fixed assets are alienated, the Chief Financial Officer shall adjust the relevant records from the fixed asset register.
- 30.5 If the proceeds of the alienation are less than the carrying value recorded in the fixed asset register, such difference shall be recognized as a loss in the income statement of the department or vote concerned. If the proceeds of the alienation, on the other hand, are more than the carrying value of the fixed asset concerned, the difference shall be recognized as a gain in the income statement of the department or vote concerned.
- 30.6 All gains realized on the alienation of fixed assets shall be appropriated annually to the municipality's asset financing reserve (except in the cases outlined below), and all losses on the alienation of fixed assets shall remain as expenses on the income statement of the department or vote concerned. If, however, both gains and losses arise in any one financial year in respect of the alienation of the fixed assets of any department or vote, only the net gain (if any) on the alienation of such fixed assets shall be appropriated.
- 30.7 Transfer of assets to other municipalities, municipal entities (whether or not under the municipality's sole or partial control) or other organs of state shall take place in accordance with the above procedures, except that the process of alienation shall be by private treaty in accordance with the municipality's supply chain management policy and the municipal asset transfer regulations.

31. DISPOSAL OF FIXED ASSETS

- 31.1 In compliance with the MFMA, the Municipal Asset Transfer Regulations, and the Supply Chain Management Regulation no. 27636, the management team as representatives of user departments shall identify underperforming and no longer functional assets.
- 31.2 SDM shall render an asset to be underperforming or no longer functional if not providing minimum required level of the intended service, which may be attributed to:
- no longer performing the function for which the assets was purchased.
 - no longer located to where the service is required.
 - asset been replaced.
 - no longer performing the required level of service.
 - acquired specifically for resale.
 - redundant
 - obsolete
 - uneconomical to maintain or operate

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

33 REPLACEMENT NORMS

- 33.1 The municipal manager, in consultation with the Chief Financial Officer and other heads of departments, shall formulate norms and standards for the replacement of all normal operational fixed assets. Such norms and standards shall be incorporated in a formal policy, which shall be submitted to the council of the municipality for approval. This policy shall cover the replacement of motor vehicles, furniture and fittings, computer equipment and any other appropriate operational items. Such policy shall also provide for the replacement of fixed assets which are required for service delivery but which have become uneconomical to maintain.

34 INSURANCE OF FIXED ASSETS

- 34.1 The municipal manager shall ensure that all movable fixed assets are insured at least against fire and theft, and that all municipal buildings are insured at least against fire and allied perils at an amount not less than replacement value.
- 34.2 If the municipality operates a self-insurance reserve (assuming such reserve to be allowed), the Chief Financial Officer shall annually determine the premiums payable by the departments or votes after having received a list of the fixed assets and insurable values of all relevant fixed assets from the heads of departments concerned.
- 34.3 The municipal manager shall recommend to the council of the municipality, after consulting with the Chief Financial Officer, the basis of the insurance to be applied to each type of fixed assets concerned. Such recommendation shall take due cognizance of the budgetary resources of the municipality.
- 34.4 The Chief Financial Officer shall annually submit a report to the council of the municipality on any reinsurance cover which it is deemed necessary to produce for the municipality's self-insurance reserve.

SEKHUKHUNE DISTRICT MUNICIPALITY
ASSET MANAGEMENT POLICY

36 ANNEXURE: FIXED ASSET LIVES

36.1 INFRASTRUCTURE ASSETS

The following is the list of infrastructure assets, with the estimated useful life in years indicated in brackets in each case.

BUILDINGS			
Component	Component Cost Type	Cost Code	Expected Useful Life
Internal Finishes & Fittings	Building Plumbing	BG-PL	10
Plumbing	Building Plumbing	BG-PL	10
Control Panel	Switchgear & Control Panels	EL-SG630	30
Generator Control Panel	Switchgear & Control Panels	EL-SG630	30
Control Panel	Electrical Control Panel	EL-CNTRPNL	5
Electrical	Electrical DB Panel	EL-ELDB	5
Generator Electrical	Electrical DB Panel	EL-ELDB	5
Fence Fabric	Woven Diamond Mesh Fence - 1.2m high	FC-DM12	20
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Welded Mesh Fence - 1.8m high	FC-WM18	20
Concrete Fence	Concrete Palisade Fence - 2.4 m high	FC-CP24	25
Fence Fabric	Concrete Palisade Fence - 2.4 m high	FC-CP24	25
Fence Fabric	Concrete Slab Fence - 1.8m high	FC-CS18	25
Walls	Masonry Wall - 2.4 m high	FC-MW24	25
Foundation	Concrete Foundation	FD-CF	30
Security Door	Steel Palisade Gate – Pedestrian	FG-SPGP	20
Fence Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Fence Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Fence Gate	Steel Palisade Gate – Vehicle	FG-SPGV	20
Pipe	Pipework Miscellaneous (exposed/visible)	ME-WP1	10
Motor	Motor - 30kW	ME-MOT30	10

Pvc SWA cable, 95mm ² x 4 core	Low spec electrical	BG-BUEL1	15
Supply of KSB Multistage pump (WKLN 65/5)	Low spec electrical	BG-BUEL1	15
Cable Joint, 95mm ²	Low spec electrical	BG-BUEL1	15
Replace light arrestors 275v MOV type	Low spec electrical	BG-BUEL1	15
25mm ² x 4 core cable	Low spec electrical	BG-BUEL1	15
Walls	Plastered exterior (double brick layer)	BG-BUEX2	25
Supporting Structure	Single Brick Plastered exterior	BG-BUEX4	25
Walls	Single brick face brick exterior	BG-BUEX3	25
Generator	Generator: (100 kVa)	ME-GN100	7
Roof	Tiled Roof	BG-BURF4	30

ROAD TRANSPORT			
Component	Component Cost Type	Cost Code	Expected Useful Life
Abutment	Bridge Abutment, Reinforced Concrete	BR-ABUT.RC	70
Balustrade	Bridge Balustrade, Reinforced Concrete	BR-BAL.RC	70
Deck	Bridge Deck, Reinforced Concrete	BR-DEC.RC	80
Joint	Bridge Compression Seal Joint	BR-JNT.SL	20
Wing wall	Masonry Wall - 1.8 m high	FC-MW18	25
Foundation	Concrete Foundation	FD-CF	30
Streetlight	Streetlight With Overhang - 10m	EL-SL10	25
Paved Surface	Concrete Paving	PA-PACP	25
Paved Surface	Internal Road/Parking lot (incl formation and pavement layers)	PA-PALT	25
Paved Drainage	150mm Concrete Pipe	PG-CON-150	50
Paved Layer	Road Layer - Emulsion Treated Base	RDP-ETB	30
Road Sign	Guidance Sign - Danger Plate (Left)	SG-G42B	7
Road Sign	Guidance Sign - Danger Plate (Right)	SG-G42A	7
Road Sign	Regulatory Sign - Speed Limit 60	SG-R14.3	7
Road Sign	Regulatory Sign - Stop	SG-R1	7
Road Sign	Regulatory Sign - Yield	SG-R2	7
Road Sign	Warning Sign - Children	SG-W18	7

Control Panel	Switchgear & Control Panels	EL-SG630	30
Electrical	Switchgear & Control Panels	EL-SG630	30
Control Equipment & Switchgear	Switchgear & Control Panels	EL-SG630	30
DB box	Electrical DB Panel	EL-ELDB	5
DB	Electrical DB Panel	EL-ELDB	5
Electrical	Electrical DB Panel	EL-ELDB	5
Electrical DB Panel	Electrical DB Panel	EL-ELDB	5
Telemetry	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Switchboard	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Electrical	Electrical Components	EL-EC	7
Lights	Electrical Components	EL-EC	7
DB box 2	Electrical Components	EL-EC	7
Fence Fabric (Secondary)	Barbed Wire Fence 5 Strands	FC-BW5	20
Fence Fabric	Barbed Wire Fence 5 Strands	FC-BW5	20
Fence Fabric	Woven Diamond Mesh Fence - 1.2m high	FC-DM12	20
Fence Fabric	Woven Diamond Mesh Fence - 1.5m high	FC-DM15	20
Fence Fabric (Primary)	Woven Diamond Mesh Fence - 1.5m high	FC-DM15	20
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric (Primary)	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric Primary	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Electrical Fence 12 Strands	FC-EF	20
Fence Fabric (Secondary)	Ripper Barbed Tape – Concertina	FC-RBTC	20
Fence Fabric	Ripper Barbed Tape – Flatwrap	FC-RBTF	20
Fence Fabric (Secondary)	Ripper Barbed Tape – Flatwrap	FC-RBTF	20
Fence Fabric	Razor Mesh Fence - 1.8m high	FC-RM18	20
Fence Fabric (Primary)	Razor Mesh Fence - 1.8m high	FC-RM18	20
Fence Fabric	Razor Mesh Fence - 2.1m high	FC-RM21	20
Fence Fabric	Concrete Palisade Fence - 1.8 m high	FC-CP18	25

Reed Bed	Pond lining, concrete	WW-PLC	55
Lining	Pond lining, geosynthetic	WW-PLG	80
Manhole	Manholes - Cover & Frame incl Conc. cover slab (600x600mm)	PG-MHCF	15
Crane	Overhead Crane/Gantry Crane	ME-OHDCRN	30
Meter / Gauge	Flowmeter	WW-MET	10
Flowmeter	Flowmeter	WW-MET	10
Flow Meter / Gauge	Flowmeter	WW-MET	10
Sewage Pump Motor - 48kW	Motor - 37kW	ME-MOT37	10
Backwash Motor	Motor - 4kW	ME-MOT04	10
Motor	Motor - 4kW	ME-MOT04	10
Motor	Clarifier scraper drive motor	ME-SDM	10
Motor	Motor - 15kW	ME-MOT15	10
Motors Primary	Motor - 45kW	ME-MOT45	10
Motor Secondary	Motor - 45kW	ME-MOT45	10
Motor	Motor - 45kW	ME-MOT45	10
Clear Water Motor	Motor - 45kW	ME-MOT45	10
Motor	Motor - 5.5kW	ME-MOT05.5	10
Motor	Motor - 1.5kW	ME-MOT01.5	10
Motor	Motor - 2.2kW	ME-MOT02.2	10
Digester Motor	Motor - 2.2kW	ME-MOT02.2	10
Motor	Motor - 7.5kW	ME-MOT07.5	10
Motor Desiel	Motor - 7.5kW	ME-MOT07.5	10
Paving Blocks - 60mm	Internal Road/Parking lot (incl formation and pavement layers)	PA-PALT	25
Concrete stairs	Pathway/Paved walkway	PA-PAPE	20
Elevated Concrete Walkway	Pathway/Paved walkway	PA-PAPE	20
Pipe - 25mm Ø	HDPE Pipe - 50 mm	PP-HDPE50	50
Pipe	HDPE Pipe - 110 mm	PP-HDPE110	50
Pipe	HDPE Pipe - 400 mm	PG-HDPE400	50
Pipe	Steel Pipe - 50 mm	PP-STL50	50
Pipe(80)	Steel Pipe - 80 mm	PP-STL80	50
Pipe	Steel Pipe - 80 mm	PP-STL80	50
Pipe	Steel Pipe - 100 mm	PP-STL100	50
Pipe (100)	Steel Pipe - 100 mm	PP-STL100	50
Pipe(100)	Steel Pipe - 100 mm	PP-STL100	50
Pipe	Steel Pipe - 150 mm	PP-STL150	50
Pipe(150)	Steel Pipe - 150 mm	PP-STL150	50
Pipe	Steel Pipe - 200 mm	PP-STL200	50
Pipe	Steel Pipe - 250 mm	PP-STL250	50
Part 2 Section 1 Sewer Pipeline	uPVC Pipe - 160 mm	PP-PVC160	50
Part 1 Sewer Pipeline	uPVC Pipe - 200 mm	PP-PVC200	50
Part 2 Section 2 Sewer Pipeline	uPVC Pipe - 250 mm	PP-PVC250	50

	mm		
Gate Valve(50)	Gate Valve - 50 mm	MEV-GV50	20
Gate Valve (50)	Gate Valve - 50 mm	MEV-GV50	20
Gate Valve (80)	Gate Valve - 50 mm	MEV-GV50	20
Gate Valve 80	Gate Valve - 80 mm	MEV-GV80	20
Gate Valve(80)	Gate Valve - 80 mm	MEV-GV80	20
Gate Valve	Gate Valve - 80 mm	MEV-GV80	20
Gate Valve(100)	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve (100)	Gate Valve - 100 mm	MEV-GV100	20
Valve	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve	Gate Valve - 100 mm	MEV-GV100	20
Valve 1	Gate Valve - 100 mm	MEV-GV100	20
Valve 2	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve	Gate Valve - 100 mm	MEV-GV100	20
Gate Valve (150)	Gate Valve - 150 mm	MEV-GV150	20
Valve	Gate Valve - 150 mm	MEV-GV150	20
Gate Valve(150)	Gate Valve - 150 mm	MEV-GV150	20
Gate Valve (200)	Gate Valve - 200 mm	MEV-GV200	20
Valve	Gate Valve - 200 mm	MEV-GV200	20
Isolation Valve - 200mm Ø	Gate Valve - 200 mm	MEV-GV200	20
Gate Valve 1	Gate Valve - 300 mm	MEV-GV300	20
Gate Valve 2	Gate Valve - 300 mm	MEV-GV300	20
gate Valve	Gate Valve - 110 mm Socketed	MEV-GV110S	20
gate Valve 1	Gate Valve - 110 mm Socketed	MEV-GV110S	20
Butterfly Valve (80)	Butterfly Valve - 100 mm	MEV-BFV100	20
Butterfly Valve (100)	Butterfly Valve - 100 mm	MEV-BFV100	20
Valve	Butterfly Valve - 100 mm	MEV-BFV100	20
Flanged Knife Gate Valve	Butterfly Valve - 100 mm	MEV-BFV100	20
Butterfly Valve (150)	Butterfly Valve - 150 mm	MEV-BFV150	20
Butterfly Valve (200)	Butterfly Valve - 250 mm	MEV-BFV250	20
Non-Return Valve	Non-Return Valve - 150 mm	MEV-NRV150	20
Non-Return Valve (150)	Non-Return Valve - 150 mm	MEV-NRV150	20
Swing Check Valve - 200mm Ø	Non-Return Valve - 200 mm	MEV-NRV200	20
Non-Return Valve	Non-Return Valve - 200 mm	MEV-NRV200	20
Valve	Non-Return Valve - 80 mm	MEV-NRV080	20
Non return Valve(100)	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve (100)	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve	Non-Return Valve - 100 mm	MEV-NRV100	20
Non return Valve (150)	Pressure Reducing Valve - 150 mm	MEV-PRV150	20

	(Square/Rectangular)		
Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCCC	20
Roof	Tiled Roof	BG-BURF4	30
Walls	1,2m Double brick plastered interior&exterior	BG-BUEX5	30
Security Building	1,2m Double brick plastered interior&exterior	BG-BUEX5	30

SOLID WASTE DUMP			
Component	Component Cost Type	Cost Code	Expected Useful Life
Shaft & Casing	Borehole - Shaft & Casing only	BH-BH5	50
Internal Finishes & Fittings	Building Plumbing	BG-PL	10
Plumbing	Building Plumbing	BG-PL	10
Excavation	Earthworks - general excavations & mass	WW-DAMW	50
Electrical	Electrical DB Panel	EL-ELDB	5
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Razor Mesh Fence - 1.8m high	FC-RM18	20
Walls	Masonry Wall - 1.2 m high	FC-MW12	25
Walls	Masonry Wall - 1.8 m high	FC-MW18	25
Walls	Masonry Wall - 2.4 m high	FC-MW24	25
Foundation	Concrete Foundation	FD-CF	30
Fence Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Pedestrian Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Fence Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Fence Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Luminaire	Mast Luminaires - 150W	LG-LU01	10
Mast	Lighting Mast Pole	LG-LIPO	30
Paving	Concrete Paving	PA-PACP	25
Pipe	HDPE Pipe - 50 mm	PP-HDPE50	50
Kerbing	Road Furniture - Mountable Kerbs (300mm) and Channel	RDF-KB1	30
Tank Containment Structure (Fixed Size)	Plastic Water Tank - 5 000 Litres	TK-T5	15
Tank Supporting Structure	Water Tank Stand - 3m high for 5 000L	TK-TS3	15
Scale	Weigh Bridge	RDA-REWB	20
Concrete Works	Weigh Bridge	RDA-REWB	20

Deck	Bridge Deck, Reinforced Concrete	BR-DEC.RC	80
Chamber Structure	Chamber - Precast (Round) 1m dia	PC-VC1000	20
Chamber Structure	Chamber - Precast (Round) 1,25m dia	PC-VC1250	20
Chamber Structure	Chamber - Precast (Round) 1,5m dia	PC-VC1500	20
Circuit breaker	15Amp Circuit Breaker	EL-CB15	5
Control Panel	Switchgear & Control Panels	EL-SG630	30
Control Panel	Electrical Control Panel	EL-CNTRPNL	5
DB Panel 1	Electrical DB Panel	EL-ELDB	5
Electrical Cable	Electrical Cables	EL-ELCAB	45
Control Panel	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Telemetry	Electrical components for Pump, Telemetry & Controls	EL-ELPU	10
Electrical	Electrical Components	EL-EC	7
Fence Fabric(4th)	Bonnox/Veldspan Fence - 1.8m high	FC-BV18	20
Fence Fabric (Secondary)	Barbed Wire Fence 5 Strands	FC-BW5	20
Fence Fabric	Barbed Wire Fence 8 Strands	FC-BW8	20
Fence Fabric	Woven Diamond Mesh Fence - 1.2m high	FC-DM12	20
Fence Fabric	Woven Diamond Mesh Fence - 1.5m high	FC-DM15	20
Fence Fabric	Woven Diamond Mesh Fence - 1.8m high	FC-DM18	20
Fence Fabric	Electrical Fence 12 Strands	FC-EF	20
Fence Fabric (Tertiary)	Ripper Barbed Tape – Concertina	FC-RBTC	20
Fence Fabric Secondary	Ripper Barbed Tape – Flatwrap	FC-RBTF	20
Fence Fabric	Razor Mesh Fence - 1.8m high	FC-RM18	20
Fence Fabric	Razor Mesh Fence - 2.1m high	FC-RM21	20
Enclosure	Welded Mesh Fence - 1.2m high	FC-WM12	20
Fence Fabric (Primary)	Concrete Palisade Fence - 2.4 m high	FC-CP24	25
Walls	Concrete Slab Fence - 1.8m high	FC-CS18	25
Concrete Walls	Concrete Slab Fence - 2.1m high	FC-CS21	25
Walls	Masonry Wall - 1.2 m high	FC-MW12	25

Motor	Motor - 1.5kW	ME-MOT01.5	10
Submisible Motor 2.2kw single phase	Motor - 2.2kW	ME-MOT02.2	10
7.50kw Motoline motor	Motor - 7.5kW	ME-MOT07.5	10
Paving	Concrete Paving	PA-PACP	25
Paving	Pathway/Paved walkway	PA-PAPE	20
Pipe	150mm Concrete Pipe	PG-CON-150	50
Manhole	450mm Concrete Pipe	PG-CON-450	50
Pipe	HDPE Pipe - 50 mm	PP-HDPE50	50
Pipe	HDPE Pipe - 63 mm	PP-HDPE63	50
Pipe	HDPE Pipe - 90 mm	PP-HDPE90	50
Pipe	HDPE Pipe - 110 mm	PP-HDPE110	50
Pipe	HDPE Pipe - 600 mm	PG-HDPE600	50
Pipe	HDPE Pipe - 800 mm	PG-HDPE800	50
Pipe	HDPE Pipe - 900 mm	PG-HDPE900	50
Pipe (Inlet)	Steel Pipe - 25 mm	PP-STL25	50
Pipe	Steel Pipe - 32 mm	PP-STL32	50
Pipe	Steel Pipe - 40 mm	PP-STL40	50
Pipe	Steel Pipe - 50 mm	PP-STL50	50
Pipe	Steel Pipe - 65 mm	PP-STL65	50
Pipe	Steel Pipe - 80 mm	PP-STL80	50
100 mm Steel Pipe	Steel Pipe - 100 mm	PP-STL100	50
Pipe	Steel Pipe - 125 mm	PP-STL125	50
150 mm Steel Pipe	Steel Pipe - 150 mm	PP-STL150	50
Pipe	Steel Pipe - 150 mm	PP-STL150	50
Pipe	Steel Pipe - 200 mm	PP-STL200	50
250mm Steel Pipe	Steel Pipe - 250 mm	PP-STL250	50
Inlet Pipe	Steel Pipe - 300 mm	PP-STL300	50
400mm Flanged Steel Pipe	Steel Pipe - 400 mm	PP-STL400	50
Pipe	Steel Pipe - 500 mm	PP-STL500	50
Pipe	Steel Pipe - 600 mm	PP-STL600	50
Pipe	uPVC Pipe - 50 mm	PP-PVC50	50
75 mm uPVC Pipe	uPVC Pipe - 75 mm	PP-PVC75	50
100 mm MGI Pipe (uPVC Pipe)	uPVC Pipe - 110 mm	PP-PVC110	50
Pipe	uPVC Pipe - 125 mm	PP-PVC125	50
160mm uPVC Pipe	uPVC Pipe - 160 mm	PP-PVC160	50
Pipe	uPVC Pipe - 200 mm	PP-PVC200	50
250mm uPVC PipeLines	uPVC Pipe - 250 mm	PP-PVC250	50
315 mm PVC Pipe	uPVC Pipe - 315 mm	PP-PVC315	50
400 mm uPVC PipeLines	uPVC Pipe - 400 mm	PP-PVC400	50
11m pole (steel) HPS 400w x 4 lamps	Pole & Support - 11m	EL-11P	25
Pump	Centrifugal Pump	ME-MEPU3	10
Pump Diesel engine.	Pump with diesel mono	ME-MEPU1	10
Submersible Pump 0.75kw 230v	Electric Submersible pump	ME-MEPU2	10

Valve	Gate Valve - 110 mm Socketed	MEV-GV110S	20
air Valve	Gate Valve - 160 mm Socketed	MEV-GV160S	20
Gate Valve	Gate Valve - 250 mm Socketed	MEV-GV250S	20
Valve	Butterfly Valve - 50 mm	MEV-BFV50	20
Valve	Butterfly Valve - 80 mm	MEV-BFV80	20
Butterfly Valve(100)	Butterfly Valve - 100 mm	MEV-BFV100	20
Butterfly Valve	Butterfly Valve - 125 mm	MEV-BFV125	20
butterfly Valve	Butterfly Valve - 150 mm	MEV-BFV150	20
Butterfly Valve(300)	Butterfly Valve - 200 mm	MEV-BFV200	20
Butterfly Valve(250)	Butterfly Valve - 250 mm	MEV-BFV250	20
Valve	Non-Return Valve - 150 mm	MEV-NRV150	20
Inlet Non-Return Valve	Non-Return Valve - 300 mm	MEV-NRV300	20
Valve	Non-Return Valve - 50 mm	MEV-NRV050	20
Return Valve 2	Non-Return Valve - 80 mm	MEV-NRV080	20
Non-Return Valve (100)	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve (150)	Non-Return Valve - 125 mm	MEV-NRV125	20
Valve (PRV 50)	Pressure Reducing Valve - 50 mm	MEV-PRV050	20
Pressure Reducing Valve(80)	Pressure Reducing Valve - 80 mm	MEV-PRV080	20
Valve (PRV 100)	Pressure Reducing Valve - 100 mm	MEV-PRV100	20
Scour Valve	Pressure Reducing Valve - 150 mm	MEV-PRV150	20
Valve (PVR)	Pressure Reducing Valve - 200 mm	MEV-PRV200	20
air Valve	Ball Valve - 100 mm	MEV-BV100	20
Valve	Ball Valve - 80 mm	MEV-BV80	20
Valve	Ball Valve - 50 mm	MEV-BV50	20
Valve	Ball Valve - 40 mm	MEV-BV40	20
Valve	Ball Valve - 32 mm	MEV-BV32	20
Valve	Ball Valve - 25 mm	MEV-BV25	20
Valve	Ball Valve - 20 mm	MEV-BV20	20
Valve	Ball Valve - 15 mm	MEV-BV15	20
butterfly Valve	Butterfly Valve - 500 mm	MEV-BFV500	20
Lining	Pond/Dam Lining Concrete	WA-LIN1	80
Meter / Gauge	Meter - 15mm	ME-BM0015	10
Meter / Gauge	Meter - 20mm	ME-BM0020	10
Meter / Gauge	Meter - 25mm	ME-BM0025	10
Meter / Gauge	Meter - 40mm	ME-BM0040	10
Meter / Gauge	Meter - 50mm	ME-BM0050	10
Meter / Gauge	Meter - 80mm	ME-BM0080	10
Meter / Gauge	Meter - 100mm	ME-BM0100	10
150 mm Water Meter	Meter - 150mm	ME-BM0150	10

Roof	Flat concrete roof	BG-BURF2	30
Roof	Corrugated Iron Roof And Fabric	BG-BURF1	25
Walls	Double Brick Layer, Face brick Exterior	BG-BUEX1	30
Foundation	Building, Strong foundations	BG-BUFN2	30
BP 12H 50mm Mono Element	Low spec electrical	BG-BUEL1	15
Internal Finishes & Fittings	Minimal toilets and basic wet services	BG-BUWS1	10
Enclosure	Plastered exterior (double brick layer)	BG-BUEX2	25
Valve Chamber	Single Brick Plastered exterior	BG-BUEX4	25
Enclosure	Single brick face brick exterior	BG-BUEX3	25
Back-up Generator	Generator: (40 kVa)	ME-GN40	7
Foundation	Lighting, Small mast, Foundation	LG-LIFS	30
Foundation	Lighting, Small mast, Foundation	LG-LIFS	30
Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCBC	20
Chamber Structure	Chamber - Cast In-Situ (Square/Rectangular)	VC-VCCC	20
Roof	Tiled Roof	BG-BURF4	30
Walls	1,2m Double brick plastered interior&exterior	BG-BUEX5	30
Walls	2,4m Double brick plastered interior&exterior	BG-BUEX7	30
Motorscope Trio Panel 18f	5.6kW Motor Scope (Trio Panel)	MSTP-5.6kW-3P	5
Access Road	Unpaved Road Wearing course of selected materials that has been imported & compacted	RDS-GRV	7
Reservoir Structural Fabric	1 ML Reservoir - Structural Fabric	RS-RESSF	50
Reservoir Roof	1 ML Reservoir – Roof	RS-RESRF	50
Reservoir Foundation	1 ML Reservoir-Foundation	RS-RESF	50

WATER NETWORK			
Component	Component Cost Type	Cost Code	Expected Useful Life
SUBMERSIBLE MOTOR	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30
New Submersible Motor	Borehole - Shaft, Electric Motor & Pump	BH-BH6	30

	1.8 m high		
pump building	Concrete Slab Fence - 2.1m high	FC-CS21	25
Masonry Walls	Masonry Wall - 1.2 m high	FC-MW12	25
Walls	Masonry Wall - 1.8 m high	FC-MW18	25
Walls 3m	Masonry Wall - 2.4 m high	FC-MW24	25
Fence	Steel Palisade Fence - 2.1 m high	FC-SP	20
Concrete Platform	Concrete Foundation	FD-CF	30
Pedestrian Gate	Diamond Mesh Gate 1.8m high – Pedestrian	FG-DGP18	20
Fence Gate Vehicle	Diamond Mesh Gate 2.4m high – Pedestrian	FG-DGP24	20
Pedestrian Gate	Steel Palisade Gate – Pedestrian	FG-SPGP	20
Vehicle Gate	Diamond Mesh Gate 1.8m high – Vehicle	FG-DGV18	20
Vehicle Gate	Diamond Mesh Gate 2.4m high – Vehicle	FG-DGV24	20
Vehicle Gate	Steel Palisade Gate – Vehicle	FG-SPGV	20
Flocculation Tank	Inlet Works Civil Structure	WW-INLCV	30
Screen	Inlet works Screens	WW-SCRNS	30
Foundation	Large Lighting - Mast Foundation	LG-LILF	30
Luminaire	Mast Luminaires - 250W	LG-LU02	10
Luminaire	Mast Luminaires - 400W	LG-LU04	10
Luminaire	Mast Luminaires - 600W	LG-LU06	10
Mast	Lighting Mast Pole	LG-LIPO	30
Mast	Lighting Mast Pole	LG-LIPO	30
Mast	Lighting, medium mast Spot Light	LG-LISM	30
Lining	Pond Lined, Earth	WA-PLE	50
Lining	Pond lining, geosynthetic	WW-PLG	80
Manhole structure	Manholes - Cover & Frame incl Conc. cover slab (600x600mm)	PG-MHCF	15
Dosing Pipe	Pipework Miscellaneous (exposed/visible)	ME-WP1	10
Crane	Overhead Crane/Gantry Crane	ME-OHDCRN	30
Level Control	Level Control	ME-LC	15
Sluice Gate	Mechanical - Sluice Gate	ME-SG	20
Telemetry	Flowmeter	WW-MET	10
Motor	Motor - 18.5kW	ME-MOT18.5	10
Motor	Motor - 30kW	ME-MOT30	10
Delivery Motor	Motor - 37kW	ME-MOT37	10
Gearbox	Motor - 37kW	ME-MOT37	10
New Pump	Motor - 4kW	ME-MOT04	10
3,75KW SUBMERSIBLE	Motor - 4kW	ME-MOT04	10

Pipe	uPVC Pipe - 50 mm	PP-PVC50	50
Water Reticulation	uPVC Pipe - 63 mm	PP-PVC63	50
75mm Pipe	uPVC Pipe - 75 mm	PP-PVC75	50
Water Reticulation	uPVC Pipe - 90 mm	PP-PVC90	50
110mm dia UPVC Pipeline	uPVC Pipe - 110 mm	PP-PVC110	50
Water Reticulation	uPVC Pipe - 125 mm	PP-PVC125	50
Pipeline	uPVC Pipe - 140 mm	PP-PVC140	50
160mm Pipe	uPVC Pipe - 160 mm	PP-PVC160	50
200 mm Upvc Pipe	uPVC Pipe - 200 mm	PP-PVC200	50
Pipeline-uPVC Pipe - 250 mm	uPVC Pipe - 250 mm	PP-PVC250	50
UPVC Pipe class 20 315mm	uPVC Pipe - 315 mm	PP-PVC315	50
355mm Pipework	uPVC Pipe - 355 mm	PP-PVC355	50
uPVC Pipe - 400 mm	uPVC Pipe - 400 mm	PP-PVC400	50
Dosing Pipes	WTW-Dosing pipework	WA-DPIP	20
Plumbing	WTW-Dosing pipework	WA-DPIP	20
Pump house	Concrete Protective Enclosure	PE-CPE	30
Water Pump	Centrifugal Pump	ME-MEPU3	10
Booster Pump	Centrifugal Pump	ME-MEPU3	10
Diesel Motor	Pump with diesel mono	ME-MEPU1	10
Mono Submersible Pump	Electric Submersible pump	ME-MEPU2	10
New Motor	Electric Submersible pump	ME-MEPU2	10
Pump	Pumps (1KW)	ME-MEPU	10
Pump	Water Pump (5.5Kw)	WA-PUM5.5	10
Pump	Sewerage Pump (2.2kW)	WW-PUM02.2	10
Dosing Equipment	Pump Chlorine dosing	WW-CDP	10
Ladders	Ladder – Steel	ME-WP3	30
Concrete Structure	Complete Reservoir	RS-RES1	50
Open Drain	Road - Concrete lined Side Drain (sides)	RDD-SD	40
Supporting Structure	Supporting Structure	SH-SS	15
Standpipes	Standpipe – Communal	PP-STP	10
Fabricated Steelwork	Fabricated Steelwork	STEELWK	30
Strainer	Strainer/Dirt Box, 50mm	ME-ST0050	25
Strainer	Strainer/Dirt Box, 100mm	ME-ST0100	25
Strainer	Strainer/Dirt Box, 150mm	ME-ST0150	25
Strainer	Strainer/Dirt Box, 200mm	ME-ST0200	25
Strainer	Strainer/Dirt Box, 250mm	ME-ST0250	25
Sand Filters	WTW - Filtration tank	WA-FTANK	15
Tank Containment Structure	Clarifier civil structure	WW-CLACV	30
Clarifier Structure	Water Containment Structure	TK-WCS	30
Electrical Transformer	Transformer 0-50 kVA	EL-TRFR032	40
Transformer	Transformer 200-300 kVA	EL-TRFR200	40
Valve	Altitude Control Valve -	MEV-ACV100	20

Butterfly Valve - 200 mm	Butterfly Valve - 200 mm	MEV-BFV200	20
Butterfly Valve(250)	Butterfly Valve - 250 mm	MEV-BFV250	20
Butterfly Valve(300)	Butterfly Valve - 300 mm	MEV-BFV300	20
Non-Return Valve - 150 mm	Non-Return Valve - 150 mm	MEV-NRV150	20
Non-Return Valve(50)	Non-Return Valve - 50 mm	MEV-NRV050	20
Non-Return Valve - 80 mm	Non-Return Valve - 80 mm	MEV-NRV080	20
Non-Return Valve - 100 mm	Non-Return Valve - 100 mm	MEV-NRV100	20
Non-Return Valve - 125 mm	Non-Return Valve - 125 mm	MEV-NRV125	20
Pressure Reducing Valve - 80 mm	Pressure Reducing Valve - 80 mm	MEV-PRV080	20
Pressure Reducing Valve - 100 mm	Pressure Reducing Valve - 100 mm	MEV-PRV100	20
Pressure Reducing Valve - 150 mm	Pressure Reducing Valve - 150 mm	MEV-PRV150	20
Pressure Reducing Valve - 200 mm	Pressure Reducing Valve - 200 mm	MEV-PRV200	20
Valve	Pressure Reducing Valve - 250 mm	MEV-PRV250	20
Float Valve	Ball Valve - 80 mm	MEV-BV80	20
Valve	Ball Valve - 50 mm	MEV-BV50	20
Tap	Ball Valve - 15 mm	MEV-BV15	20
Isolation Valve	Gate Valve - 500 mm	MEV-GV500	20
Butterfly valve (450)	Butterfly Valve - 400 mm	MEV-BFV400	20
Fire Hydrant	Fire Hydrant	WA-FH	10
Grouted Stone Pitching	Pond/Dam Lining Concrete	WA-LIN1	80
Flow Meter	Meter - 20mm	ME-BM0020	10
Meter / Gauge	Meter - 25mm	ME-BM0025	10
Meter / Gauge (50)	Meter - 50mm	ME-BM0050	10
Outlet Meter / Gauge	Meter - 80mm	ME-BM0080	10
Meter / Gauge	Meter - 100mm	ME-BM0100	10
Water Meter	Meter - 150mm	ME-BM0150	10
Meter / Gauge	Meter - 200mm	ME-BM0200	10
Meter	Meter - 250mm	ME-BM0250	10
Water Meter	Meter - 300mm	ME-BM0300	10
Dosing Tanks	Plastic Water Tank - 500 Litres	TK-T1	15
Dosing Tanks	Plastic Water Tank - 1 000 Litres	TK-T2	15
JoJo Tank	Plastic Water Tank - 2 500 Litres	TK-T4	15
Tank Containment Structure (5 000l)	Plastic Water Tank - 5 000 Litres	TK-T5	15
Back Wash Waer Storage Tank	Plastic Water Tank - 10 000 Litres	TK-T7	15
Chlorine Tank x2	Pressed Steel tank	TK-ST	30

Electrical Cable	Cable - Airdeck (4 Core), 16mm 4C SWA PVC Cable	EL-4CSWA16	25
Electrical Cable	Cable - OH (4 Core), 95mm 4C SWA PVC Cable	EL-4CSWA95	25
Door	Single Chromadeck Roll Up Garage Door	GD-SGL- 2440(w)x2135(h)	10
Cylinder	Compressor (100 litre)	AC-CU1	10
New Pump	Electric pump	PS-SB40+	10
WKL 65/36 PUMPS.STD	Electric pump	PS-SB16-40	10

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

36.5 OTHER ASSETS

The following is a list of other assets, again showing the estimated useful life in years in brackets:

Office equipment

Computer hardware	(3-5)
Computer software	(3-5)
Office machines	(3-5)
Air conditioners	(5-7)

Furniture and fittings

Chairs (7-10)	
Tables and desks	(7-10)
Cabinets and cupboards	(7-10)

Bins and containers

Household refuse bins	(5)
Bulk refuse containers	(10)

Emergency equipment

Fire hoses	(5)
Other fire-fighting equipment	(15)
Emergency lights	(5)

Motor vehicles

Ambulances	(5-10)
Fire engines	(20)

SEKHUKHUNE DISTRICT MUNICIPALITY

ASSET MANAGEMENT POLICY

37 ANNEXURE: PARAPHRASE OF SECTION 14 OF THE MUNICIPAL FINANCE MANAGEMENT ACT 2003 and THE MUNICIPAL ASSET TRANSFER REGULATIONS

37.1 A municipality may not alienate any capital asset required to provide a minimum level of basic municipal services.

37.2 A municipality may alienate any other capital asset, but provided

- The council, in a meeting open to the public, has first determined that the asset is not required to provide a minimum level of basic municipal services, and
- The council has considered the fair market value of the asset and the economic and community value to be received in exchange for the asset.